A Lot of Furniture!

Comprising Bedsteads, Lounges, Sofa, Tables, Mattresses, &c. &c. Immediately after the above sale, in front of Salesroom, will be sold,

The CHOICE STOCK - OF -

Carriage and Saddle Horses, FROM the STABLES of the HAW. HOTEL.

Single and Double Seated Wagons, Express, One Rockaway, Saddles, Bridles, Single and Double Harnesses, &c.

C. S. BARTOW, Auct'r.

Real Estate at Auction ON SATURDAY, - - - OCTOBER 27th

At 12 o'clock, noon, at Salesroom, By order of A. J. Cartwright, Esq., I will sell at Public Certain Parcel of Land

Situated at Kapalama, in Honolulu, And bounded as follows: Commencing at the southeast con net and running north 38°W, 1 chain 50 links along the land of Nanala; thence N 50°E, 25 links along the same land; thence N 42°W, 2 chains 54 links along the same land; the ace 8 47 W, 90 links along the same land; thence N 40 W, 85 links; thence N 42° E, 2 chains 86 links; thence S 44° E, 2 chains 73 links; thence S 51° E, 2 chains 20 links; thence S 43° W, 2 chains 68 links—containing an area of

I Acre and I 8-100 more or less. Being the Lot called Apana 1, formerly held by Lapacia under Royal Patent. And

Also, that Certain Parcel of Land Situated in said Kapalama, Kilikiliawa makai, and bounded as in Royal Patent No. 105 to Henry Zupplien. C. S. BARTOW, Auct'r.

Offer for Sale

NEW GOODS!

England, France & Germany,

JUST ARRIVED. PER R. C. WYLIE,

CONSISTING OF

A Full Assortment

Cottons, Linens & Woolens

OF EVERY DESCRIPTION,

Prints, Denims and Merinoes, Flannels, Waterproofs, Drills, Lawns, Cambrics,

Moleskins, Sheetings and Bedspreads, Clothing, Hats, Shirts, Undershirts,

BLANKETS-Woolen, Cotton and Union;

BROAD CLOTHS. TWEEDS.

Shawls, Umbrellas and Parasols, Hardware, Wrapping Paper, Candles, Looking-glasses, Neckties,

Garters, Saddlery, Socks and Stockings,

Plano Fortes!

Artificial Flowers, Dolls, Ribbons, Frillings, Braids, Jewsharps-brass and steel; MUSICAL INSTRUMENTS, JEWELRY

Oil Paintings,

GROCERIES: Fresh French Petite Pois, Sardines, hf and qr tins;

Mushrooms, Prunes, Capers, Mustard, Assorted French Fruits, lo glass; German Preserves, in tin;

Gun P wder and Shot,

Hair Oil, Pomatum, Extracts, Tollet Soap,

Revolvers and Ammunition,

GENUINE EAU DE COLOGNE!

Bags and Bagging, Twine, Briar and Meerschaum Pipes,

AT LOWEST MARKET RATES.

Orders from the Other Islands Promptly

Attended to.

ED. HOFFSCHLAEGER & CO.

Just Received!

A NOTHER INVOICE OF THOSE JUSTLY

Melbourne Preserved Meats, Comprised in part as follows: Ox and Sheep Tongues!

EQUAL TO ANY PATE DE FOIS GRAS, Also Cases of: Roast Beef, Boiled Beef, Roast Mutton, Builed Mutton,

Irish Stew, Hotch Potch, Tripe (plain), Tripe and Onions, Harricot Mutton, Ox Cheek and Vegetables, Spiced Beef, Spiced Mutton, Risoles (seasoned), Rump Steak Stew,

Collard Head, Beef a la Mode; Soups, in 20 different varieties !

Comprising: Ox Tail, Mulligatawny, Julienne, Beche de Mer,

Mock Turtle, Kidney, Prince of Wales, Pate d' Italie, Mutton Broth, Gravy, Maccaroni, etc, etc. Extractum Carnis!

(Prepared according to the directions of Baron Liebig.) This extract of meat, is superior to any that has ever been offered in Honolulu. These meats are preserved in vacuo, and are GUARAN-TEED to remain PERFECTLY SWEET, for any length of

Just the thing for Pienics, and Parties residing on the other Islands.

Islands Orders respectfully solicited and filled at prices to defy competition. Order the Melbourne Meat Preserving Co.'s Meats, and you

can rely upon EVERY TIN being in perfect order. For sale only by

FRIEL & BUSH, Fort Street.

AUCTION BALE

BY E. P. ADAMS.

ON FRIDAY, : : NOV. 2d,

DRY GOODS. CLOTHING.

> CROCKERY. FANCY GOODS.

A Line of New Groceries!

Golden Gate Peaches, Pears, &c., Star Hams, Yeast Powder, Sardines, Tea, Prunes, Candles, Pickles, Manila Rope, Salmon, Oysters, Lobsters, Peas, Soda Crackers, Corn Meal, Cigars, &c

-ALSO-CORN MILL IN GOOD ORDER E. P. ADAMS, Auctioneer.

SALE OF VALUABLE

Cane & Pasture Lands

SATURDAY, :: NOVEMBER 3rd, At 12 O'clock, Noon, at Salesroom of E. P. Adams, sen Street, Honolulu, we shall sell for C A S H. the AHLIPUAA OF HONUAPO.

ILI OF KAPUALEI! SITUATED IN THE DISTRICT OF KAU, HAWAII.

These Lands are adjacent to each other, making one tract of ABOUT 2,200 ACRES IN EXTENT!

Of which 1000 Acres, more or less, are Rich Cane Lands! AND THE REST COOD CRAZING LAND!

Title, Land Commission Award No. 8559 B. Apana B. There is a Lease upon these Lands expiring on the 1st of anuary, 1879.

The upper part of this Tract lies in a rain belt, where there sufficient moisture for cane growing the year round. For further particulars, inquire of S. B. Dole, or E. P. dams. Charts at Salesroom. E. O. HALL. J. MOTT SMITH, S. B. DOLE,

C. BREWER & CO.

OFFER FOR SALE JUST RECEIVED

By the Splendid New American **BARK "AMY TURNER!"**

The Following Assortment

MERCHANDISE TWO HUNDRED TONS STEAM COAL, Twenty Tons Stove Coal, 6 Extra Timbered 30 Feet New Bedford Whale Boats,

Cases Boston Card Matches! ___ CASES ___

"RADIANT" KEROSENE OIL. KEGS CUT NAILS, 3d to 40d; Kegs Cut Spikes, 4, 5 and 6 inches;

Naval Stores & Ship Chandlery, Wilmington Pitch, American Tar, Resin, Spirits Turpentine, Cotton Duck, Nos. 1 to 10; Ravens Duck, Manila Rope, asst'd. 9 th'd. to 41 inch; Cutting Falls, Whale Line, Asst'd Oars, 10 feet to 20 feet;

PLANTATION STORES! Leather Belting, Rubber Hose,

Centrifugal Linings, Rubber Packing, PARIS PLOWS Side Hill Plows, Eagle Plows,

OX CARTS, OX YOKES, FENCE WIRE, NO. 5 AND 6; DRY GOODS!

Amoskeag Denims, Bleached Cottons, 4-4, 8-4, 10-4, 11-4; Haymakers' Denims,
Langdon," "Waterford," "Heaviest Width" Brown Cottons
Durham Prints, 25 in.; Stratford Cambric, 28 in.;
Merrimac Prints, 30 in.; Assorted Prints, 25 in.; Knickerbocker Prints, Hamilton Percales, Dunnell Buff Prints

FAIRBANKS' SCALES, asst'd sizes, on wheels; GROCERIES:

Clams, Green Peas, Green Corn, (La Croix Brand;) Tomato Ketchup, Potted Meats, Lobsters, Tomatoes, Sausage Meats, Corn Starch. Gerkins, ½ gallon and 1 gallon jars; Dairy Salt, in Barrels;

PROVISIONS: Barrels American Mess Beef, Bbls. Am. Extra Prime Pork Onarter Barrels Clear Pork.

PAINTS AND OILS Half Bbls. Mineral Paints, Boiled Linseed Oil, 5 gall, tins; Demar Varnish, Coach Varnish,

IRON AND METALS: Iron Pipe, ‡ to 2½ in.; Galvanized Pipe, ‡ to 1½ in.; Babbitt Metal, Solder, Assorted Bar Iron, round & square; Hoop Iron, 4, 4, 1 inch, 14 inch; Yellow Metal, 16 ounces to 26 oz.; Sheath Nails, 14, 14;

HARDWARE: Square and Round Pointed Shovels, Charcoal Irons.

Mattocks, Block Rivets, A Few Sets of Single Harnesses, One Set Double ditto; WOODEN WARE! Axe Handles, Barrels Bungs, Folding Clothes Horses, Wheelbarrows, Ox Yokes, Canal Yokes,

EASTERN PINE BARREL & KEG SHOOKS. Spokes and Hubs, asst'd sizes; Hide Poison, Nests Trunks, Paper Bags,

FURNITURE: Dining Chairs, Wood Seat Chairs, Cottage Chamber Sets,

An Invoice of McMurray's Fresh Oysters, one and two pound cans;

An Asst. of KNOWLES' STEAM PUMPS numbers two to seven: TO BE SOLD AT REDUCED RATES! Well Selected Assortment of SADDLES, of a Celebrated

BURNETT'S Lemon and Vanila Extracts. C. BREWER & CO.

SUGAR MACHINERY!! THE UNDERSIGNED HAS JUST RE-

GLASGOW IRON WORKS OF MESSRS. MIRLEES, TAIT & WATSON,

Exact particulars of the cost of SUGAR MANUFACTURING PLANT Of seventeen different capacities ranging

1680 Lbs. Sugar in 10 Hours at a Cost of £270, to a First-class Vacuum Pan

Plant to make 12 Tons of Sugar in 10 Hours at a cost of £4,470, delivered in Glassgow.

The undersigned are prepared to receive orders for such machinery, and to arrange for freight on same to be shipped by a NEW IRON CLIPPER SHIP now building in the Clyde of 1000 tons burden, to leave GLASGOW on or about N. B.—Orders for all kinds of Machinery and other Euro pean Merchandize to be shipped by the above vessel, should be sent to the undersigned during the month of September or not later than October 10th. Bate of freight arranged for. GREEN, MACEARLANE & CO.

COAL TAR. IN BARRELS AND CASKS. BOLLES & CO. For sale by

Adbertisements.

REGULAR CASH SALE! NOW LANDING

Ex Bk. R. C. Wylie,

From Europe

MUSCATELL RAISINS, in hf. & qr. boxes Sultana Raisins, in 7 lb. jars and 4 lb. tins; Zante Currants, in 7 lb. jars and 4 lb. tins; Crystallized Fruits, in small boxes;

Cosaques, in great variety; Somebody's Luggage, latest styles

Morton's Chocolate de Sante, in 7 lb. tins; Moores' Cocoa and Milk, French Chocolate, in 12 lb. tins: Epp's Homospathic Cocos, in 7 lb. tins: Eleme Figs, in 2 and 4 lb. jars; French Prunes. in 2, 4 and 5 lb. jars;

Cases Hogarth's Bologna Sausage,

Cases German Bologna Sausage, Cases Saucisses de Roties, Cases Pate de Foi Gras, in 1 and 1 tins; Cases Assorted Pates, in 1 tins; Cases Jugged Hare, Cases Finnon Huddock, Cases English Breakfast Bacon, in 4 lb. tins;

Cases Liebig's Extract Meat, genuine;

Cases Scotch Herrings, 12 in each tin;

Cases Yarmouth Bloaters, in tins; Cases Sardines, ‡ tins, (Chatelier;) Cases Sardines, & tins, (Roullaud;) Cases Mock Turtle Soup, 1 lb. tins Cases Mullagatawny 1 lb. tins; Cases Assorted English Soup, 1 lb. tins;

Cases French Peas, in Butter;

Cases Edam Cheeses,

Cases French Peas, natural; Cases French Peas, moyens; Cases French Mushrooms, Cases Capes, in oil; Cases Truffles

Cases Round and Fine Oatmeal, in 4 lb. tins; Cases Pearl Sago, in 4 lb. tins; Cases Tapioca, in 4 lb. tins; Cases Ground Rice, in 4 lb. tins; Cases Robinson's Barley and Groats, Cases Huntley & Palmer's Crocknels, 1 and 1 lb. tins;

Cases London Laundry Starch, Cases Candied Citron, Lemon, and Orange Peel, 21b. jars; Cases Candied Citron, Lemon and Orange Peel, 7 lb. tins;

CS. ENGLISH PLUM PUDDING in 1 and 2 pound tins;

Cases English Mince Meat, in 1 lb. tins; Cases English Pie Fruits, 2 dozen each case; Cases Orange Marmalade. Cases Ground Black Pepper, in glass; Cases Ground White Pepper, in glass; Cases Durham Mustard, in glass; Cases Pure Mustard-bull-head brand-in tins Cases English Pickles, 2 dozen in each case; Cases Oriental Pickles, 2 dozen in each case;

Cases Burgess' Essence Anchovie, CASES ANCHOVIES, IN OIL:

Cases Conversation Lozenges, in 7 lb. tins; Cases Assorted Candies, in small bottles; Cases Ground Mace and Nutmegs, in glass; Cases Assorted Spices, in glass; Cases Bi Carbonate Soda, in glass; Cases Cream Tartar, in glass;

one hundred and twelve pounds each;

-ALSO-

FROM SAN FRANCISCO

KEGS

CUBE SUGAR,

one hundred pounds each;

BXS, CUBE SUGAR, 25 lbs. each;

FOR SALE BY

H. MAY & CO.

CHAS. T. GULICK.

NOTARY PUBLIC.

AGENT TO TAKE ACKNOWLEDGEMENTS FOR

LABOR.

OREGON HAMS!

PRESERVED CORNED BEEF

DRESERVED HAMS, PRESERVED BEEF

CALIFORNIA CUBE SUGAR!

For Sale by

DRIED APPLES!

DRIED PLUMS, DRIED PEARS, PRE-

CORDAGE, CANVAS,

DUCK, TWINE, ETC., AND A FULL LINE of Ship Chandlery and Ship Stores. Will be sold low, by BOLLES & CO.

NEW GOODS!

Ex Discovery, D. C. Murray and Zealandia,

GOLDEN GATE EXTRA FAMILY FLOUR, Golden Gate Bakers' Extra Flour, Golden Gate Superfine Flour, Golden Gate Graham Flour, Fresh Corn Meal, Fresh Oat Meal, Fresh Cracked Wheat. For Sale by

OREGON MESS BEEF!

IN BARRELS, A SUPERIOR ARTICLE, ex EDWARD JAMES. For Sale by BOLLES 4 CO.

EXTRA PILOT BREAD

OREGON PILOT BREAD, CALIFORNIA
Crackers, all the different varieties.
For Sale by
BOLLES & CO.

CASES CORN STARCH.

LABOR CONTRACTS!

THE UNDERSIGNED HAVE HAD PRE-

pared by competent legal authority, with special reference to the Master and Servant Laws now in force in this

BLANK FORMS OF LABOR CONTRACTS!

Suitable for all cases, which they would now offer for sale to those desiring to employ servants, with the full assurance that they are the only forms now in use that comply, in every particular, with Laws governing the relations between Master and Servant.

and Servant.

Agents on the other islands will be furnished with these blanks at liberal rates for cash.

HENRY WATERHOUSE, CHAS. T. GULICE,

Agents to take Acknowledgments to Contracts for Labor,
District of Kons, Island of Oahu.

Honolulu, May 8th, 1877.

my12 6m

TWENTY-FIVE POUND BOXES

SOME FRESH AND GOOD.

Tongues, in two pound cans, For Sale by

Interior Office, Honolulu.

BOLLES & CO.

BOLLES & CO.

For Sale by BOLLES & CO.

Cases Seidlitz Powders,

Kegs Canary, Hemp and Rape Seed,

PETERSON, Master. Cases Salad Oil, in pints and half pints; She has been thoroughly overhauled and repaired, and will Cases Lea & Perrins Worcester Sauce, pts. and hf. pts.; run as a regular packet for the above port. For frieght or passage, apply to the Captain on board. se29-tf Cases Castor Oil, 1 and 1 pints; KEGS SPLIT PEAS

REGULAR DISPATCH LINE FOR SAN FRANCISCO. C. BREWER & CO., AGENTS. Merchandise received STORAGE FREE and

Shipping.

THE A 1 HAWAHAN BARQUE

R. C. WYLIE.

H. HACKFELD & CO., Agents.

WM. G. IRWIN & CO., Agents.

Will have quick Dispatch for above port.

FOR TAHITI.

BRIG JULIA M. AVERY,

AVERY, Master,

Will Sail for the above port in a few days.

TIME-TABLE OF THE

No Credit for Passage Money !

TICKETS AT THE OFFICE ONLY.

FREIGHT MONEY DUE ON DEMAND !

For Portland, Oregon.

THE FAST SAILING BARKENTINE

Jane A. Falkinburg,

HUBBARD, Master.

Will have Quick Dispatch for above Port!

PACIFIC MAIL

Will Leave Honolulu for

San Francisco on or about Tuesday, Nov. 6.

FOR SYDNEY VIA AUCKLAND.

THE SPLENDID STEAMER

AUSTRALIA,

CARGILL, Commander,

On or about Nov. 15th, 1877.

REGULAR PACKET FOR LAHAINA.

THE SCHR. NETTIE MERRILL

E. D. CRANE, Master.

Will Run Regularly between This Port and Lahaina,

LEAVING

Honolulu Saturdays and Lahaina every Wednesday.

REGULAR PACKET FOR WAIALUA!

The fast sailing

Schooner KATE,

H. HACKFELD & CO., Agents.

H. HACKFELD & Co., Agents.

For Freight and Passage, apply to

Goods for Shipment per Steamer can

the Steamer's Warehouse Free of Storage.

CASTLE & COOKE, Agents.

TF For Freight or Passage apply to

No berth will be considered as taken until paid for. Not responsible for baggage unmarked or any Freight or Parcels unless receipted for.

For Freight and Passage, apply to

For Freight and Pussage, apply to

eral cash advances made on shipments by this (o2 ly) C. BREWER & CO. BOSTON & HONOLULU PACKET LINE! C. BREWER & CO., AGENTS. Favorable arrangements can always be made for Storage and Shipment of Oil, Bone, Wool, Hides and other Merchandise to New Bedford, Boston, New York and

other Eastern Ports. ET Cash Advances made. * C. BREWER & CO. TO LET.

A CONVENIENT COTTAGE, No. 107 J. S. LEMON.

MY WIFE ELLEN HAVING LEFT MY
bed and board without just cause or provocation, all
persons are hereby cautioned against harboring or trusting
her on my account, as I will pay no debts of her contracting
after this date.

Linue, Kaual, July 7th, 1877.

jy14 6m



IN THE DRY MONTHS TO COME IT ANTONE LOPEZ

Can furnish all Summer the Best of Milk, at 8 Cts.

Per Quart. People to add their own water. New Customers may leave their names with Friel & Bush.

TRUTH WILL TELL! THE UNDERSIGNED IS NOT the SOLE AGENT of the Waltham or any American Watch Company, but is prepared to sell all Watches, and especially those of American Manufacture, on the lowest possible terms; to prove the above statement he only asks the public to price his stock

WALTHAM WATCHES A SPECIALTY

A well selected stock of Clocks always on hand. All kinds of Gold and Kukui Nut Jewelry manufactured to order on short notice. Diamond Setting in all its Branches, Engrav-WATCHES AND CLOCKS REPAIRED In the Best Workman-like manner, and warranted to give

D. W. CLARK, Merchant Street. PRESERVED MEATS. THE UNDERSIGNED ARE PREPARED

Hawaiian Preserved Meats, DRIED, SMOKED,

- AND -OTHER STYLES OF PRESERVED BEEF Prepared by a New Scientific Process by M. ECKART, at his Factory in Waimes, Hawaii.

F. A. SCHAEFER 4 CO. 200 Coils Best New Bedford Cordage, A SSORTED SIZES, FROM 1 1-2 INCH TO
44 inch. (my5) For Sale by BOLLES & Co. CASES LA CROIX CORN, QUARTER barrels Clear Pork, for families; Lewis' Celebrated Meats, Soups, Tomatoes, Tomato Ketchup, Gerkins, in one gallon jars and half gallon jars; Clams, Lobsters, &c., &c., received this day and for sale by

Per bark R. C. Wylie fm. Bremen 25 IRON STOCK ANCHORS, sizes from 80 up to 2,300 lbs SMALL CHAIN, in quantities to suit, sizes ‡ inch to 9-16 of an inch, CHAIN CABLES, 5-8, 3-4. 7-8. 1, 1 1-4, 1 3-8, and 1 5-8 For sale low by

BOLLES & CO. SCOTCH FLAX SAIL TWINE! SUPERIOR QUALITY. November 24, 1876.

SIZES FROM 1-6 to 1-2 INCH, in QUAN-TITIES to suit. Received per "Cleta." For sale by BOLLES & CO. Per Coringa, from Boston Direct ! BARRELS AMERICAN TAR and AMER-

For Sale by BOLLES & Co.

SMALL CHAINS !

THE PACIFIC Commercial Adbertiser. For SAN FRANCISCO!

SATURDAY, OCTOBER 27. BY AUTHORITY.



COURT HOUSE, HOSOLULU .- The Justices of the Supreme Court have this day appointed Antone Rosa to be Deputy Clerk of the Supreme Court.

Dated this 25th day of October, A. D. 1877. JNO. E. BARNARD.

By order of the Court: Clerk Supreme Court MR. S. W. Wilcox has been appointed by the Board of Education, School Agent for the districts of Koolau and Hanalei, Island of Kanal W. JAS. SMITH, Sec'y.

oc20 3t Education Office, Aliiolani Hale, Oct. 19th, 1877. Proposed Amendment

To Article 61 of the Constitution granted on the 20th day of

August, A. D. 1864, in accordance with Article 80 of said Constitution. That Article 61 be, and the same is hereby amended so as to read as follows: ARTICLE 61. No person shall be eligible for a Represents live of the people who is insane or an idiot; nor unless he be a male subject of the Kingdom, who shall have arrived at the full age of twenty-one years, who shall know how to read and write, who shall understand accounts, and shall have been domiciled in the Kingdom for at least three years immediately preceding his election, and who shall own Real Estate or Personal Property within the Kingdom of a clear value, over and above all incumbrances of at least five hundred dollars.

Proposed Amendment To Article 20 of the Constitution, granted on the 20th day of

August, A. D. 1864, in accordance with Article 80 of said That Article 20, be and the same is hereby amended by striking out the words " of a Court of Record," immediately preceding the words " shall ever be a member of the Legisative Assembly," so that the Article as amended shall read as ARTICLE 20. The Supreme Power of the Kingdom, in its Arricle 20. The Supreme Power of the Kingdom, in its exercise is divided into the Executive, Legislative, and Judicial, these shall always be preserved distinct, and no judge shall ever be a member of the Legislative Assembly.

Approved this day of A. D. 1876.

Approved this day of A. D. 1876.

BRIEF MENTION

STEAMSHIP COMPANY! Gor Off.-The schooner Kinau, before reported ashore at Wailua, Kauai, was got off and returned to port on Monday last. City of New York, FOREST FIRE .- A letter from Kauai in the Lahui

> which burned over a space of some 400 acres, the loss being estimated at some \$10,000. FASHION STABLES .- See the comprehensive and neatly worded advertisement of Dr. Hales in today's paper. There need be no difficulty hereafter

Hawaii states that on the 14th inst., a fire broke

out in the woods on the lands of Kapaa and Kealia,

in getting a team or a good turnout for Waikiki, the Pali, or even for Koolau and Waialus. MASONIC.-The regular monthly meeting Lodge le Progres de l'Oceanie No. 124 A. F. & A. M., will take place at their rooms on King

street, on Monday evening next, at 7½ o'clock. Visiting brethren are invited. THE DECISION of the Judges of the Supreme Court on the question of double taxation under the existing law, which we publish in full to-day. will be read with interest. For want of space, we

defer comment until next week.

Another Important Sale .- It is reported that Mr. C. E. Williams has sold to Mr. James Campbell, all his Honolulu property, including the two story brick store on Fort street, and the residence at Kulaokahua. The price is understood to have THE KING'S BIRTH DAY occurs on the 16th prox-

imo. A meeting will be held of the citizens gen-

erally on . Monday evening next at 74 o'clock, at

the Armory, for the purpose of concerting meas-

ures for a fitting observance of the day. A full attendance is requested. FOR NATIVE LAND .- Mr. Peirce, who for a number of years past has filled the position of United States Minister Resident at these Islands, with great acceptance to this community and to the honor of his own country, sailed on Thursday for San Francisco on the U.S. training ship Jamestown. We

Music this Afternoon.-The band will play at Emma Square, commencing at 41 o'clock. Following is the programme: Overture, Opera—Light Cavalry......Suppey
Finale, Opera—Lucia.....Donizett

understand however that he proposes to return here

A Dog Assassin .- A correspondent (for whose letter we have not room) complains bitterly of some "inhuman person" who stabbed the writer's inoffending dog nearly to death, and without pro-"A merciful man is merciful to a beast," and vice versa. Beware of the man that will wantonly inflict pain upon even a dumb ani-

HAWAHAN ANNUAL .- Mr. T. G. Thrum, the compiler of this work-which has for several years past been growing in the public favor as an in valuable book of reference-informs us that the issue for 1878 will contain much new and interesting data and that no pains or labor will be spared to make it so desirable in every particular that i will be a necessity in every counting house and every household throughout the islands, besides being just the thing to send to friends abroad. book is in an advanced state of forwardness,

and will be out early. LETTERS FROM HONOLULU .- The S. F. Chronicle of Sept. 24 contains a correspondence from Hopolulu which is anonymous, but which is in pleasing contrast with the majority of letters from here that from time to time appear in the California papers ; inasmuch as the country and the people are not maligned, but things are represented fairly. The writer, after the modern newspaper style, appears to have privately interviewed His Majesty; whose ideas on the subject of Reciprocity and the prospects of the country and of the native race in particular are given in full. The S. F. Post of the same date with he above also has a letter from Honolulu which is

equally free from objection with the first named. CHINESE FRACAS .- At Waihee, on Thursday the 8th inst., there was a skrimmage between the overseer. Mr. Pentz, and some Chinese laborers, recent importations from California. It seems that there was a change made in the hour of going to work and the men thought they were being wronged. The overseer attempting to force them to turn out of their quarters, they attacked him with sticks, hoes, &c., but being a stout, active young man he laid them out right and left, until one fellow coming behind struck Mr. Pentz with a bottle, which broke and inflicted a severe scalp wound and knocked him senseless, for a brief time. With the assistance of another foreigner.

the row was quieted and the men went to work. GOOD TURKS .- It is usual to berate the Moslems as being barbarians, but Messrs. Bond and Marsh, American Missionaries, who with their wives and five small children after a terrible experience of a day and a night in the midst of battle and rapine escaped from Eski Sagra in European Turkey, speak in the highest terms of the earnest and suc-cesssul efforts of the Turkish inhabitants to prolect the lives of the missionaries. See Missionary Herald for October, from which we quote the fol-lowing: "Mr. Bond says there was manifested in Eski Sagra, after the entrance of the Russians, a spirit of enmity towards the Protestants, such as to lead him to infer, that if the Bulgarians become ndependent they will not allow the Missionaraies

to labor among them!" PUNALUU LANDING .- This is a bight in the shore at Kau, Hawaii, where in ordinary weather a landing may be made from coasters. During the past several weeks bowever the Likelike has been unable to land freight there owing to the heavy surf which, during the prevalence of strong trades, tumbles in upon the whole coast line, and she has on two or three differer, trips been compelled to bring Punaluu freight back to Honolulu. The agent informs us that for the present, or until fine weather sets in, the steamer will not go to Puna-luu, but that Kaalualu on the one side of Hawaii and Hilo on the other, will be the limits of her trips. We are requested to add that hereafter on her trips to windward the steamer will leave her dock punctually at 5 p. m.

New Schooner.-The fine new clipper schooner Haleakala, built in California for Messrs. Allen & Robinson, arrived on Thursday under command of Capt. Benj. Hempstead, in 174 days from San Francisco. She is intended for the coasting trade on the Hilo and Kaupakuea route, and has the appearance of being a good carrier-she has proved

berself a fast sailer. FATAL ACCIDENT.-Yesterday afternoon on Hotel street, between Nuuanu and Fort, two express wagons collided, whereby one native woman was so badly injured that she lived only a few minutes,

and three others were more or less seriously out and bruised. Green horses and unskillful drivers -- it is a wonder that accidents are not more fre-WHO WAS IT ?- We clip the following from a San

Francisco paper: San Jose, October 5 .- Yesterday a man was arrested as drunk, his actions leading to that belief. When taken he said he had poisoned himself, but no attentiou was paid to him. He was locked up, and this morning was found in a dying condition. Aid was called, but too late, as he died at 11 A. M. from the effects of laudanum. His name was James Brown, and he lately worked at a hop ranch near

here. He is supposed to have a family in the Sandwich Islands. An inquest will be held. The de-

ceased had no effects.

quested to be present.

SUNDAY SCHOOLS .- A correspondent informs us that the committee of the London Sunday School Union, and of other English Sunday School Societies, have agreed to recommend Sunday, October 28th, and Monday, October 29th, 1877, to be ob-served as days of Universal Prayer for Sunday Schools. In accordance with the recommendation. the exercises at Fort St. Sunday School to-morrow. Sabbath morning, will be largely devotional. A praise service with addresses to parents, teachers and children will take the place of the regular service at 11 o'clock. On Monday a prayer meeting will be held in the vestry at 7:30 p.m., and all teachers and friends of the Sunday School are re-

THE W. H. ALLEN.-This Honolulu whaler and trader returned from the Arctic on Thursday last, have done very fairly. She brings two surviviors of the wrecked crews of last season, the only ones, so far as at present known, remaining out of the sixty men who elected to stay by the ships. One of these is a Hawaiian and the other a Tabitian. They report that one of the shipsthe Acors Barnes,-could have been got out last fall, but that the Tahitians on board found some rum, got drunk, and run her ashore. The two survivors lived among the Indians during the winter. At East Cape, the crew of the W. H. Allen had a fight with the Indians, who boarded her and demanded rum. This being refused the Indians began an assult upon the crew, which ended in the killing of some fitteen of the former. The Indians of that locality have long been reputed to be a bad lot. In the attack, one Hawa

ian seaman lost his life, and two were wounded

A HAUNTED SHIP .- The American back Sierra Nevada, which recently arrived here with coals from Newcastle, N. S. W., is declared by her crew to be haunted by some uneasy spirit. After the most of her lading had been discharged-some 300 tons being retained on board as ballast for the voyage to Oregon-noises began to be heard in the hold at night, as of a large body of coal sliding down in a heap. But always on examination of the hold with a lantern after hearing the noises, of the hold with a lantern after hearing the noises, est in this kingdom has fallen from 15 per cent. to 9, during the pile of coal would be found intact. The crew the years the tax has risen from nothing up to \$ of one per noises, that the first officer appealed to the police to investigate the affair. Accordingly, officer Dodd and two native police were detailed to watch on board the ship, during Wednesday night, but although they heard the noises, as of the falling of masses of coal in the hold, they failed to discover any clue to the cause. Deputy Marshal Dayton was also on board during the evening, and heard one of the periodical coal slides, immediately on which he examined the coals and found them as before. Old sea captains express the opinion that the noise is produced by some of the crew, who want to get clear of the ship. If so, it would appear that they are quite skillful.

IMPROVEMENTS IN HONOLULU.-Under the influence of better times and still better prospects, a good deal of house building of a permanent character has been going on in the city of late. The finest looking and perhaps most substantially built structure in Honolulu (aside from the Government House) is the new two-story brick store belonging to C. Brewer, Esq., of Boston, Mass., erected by T. J. Baker, architect and builder, on the corner of Fort and Hotel streets. The walls are 16 inches thick up to the second story, and 12 inches above. with fire walls all around the roof, and an ornamented ballustrade of concrete. On the ground door are two large rooms, suitable for stores, 13 feet in the clear; on the second floor-reached by a wide stairway on Hotel street,-are three spacious rooms and a hall, all of which are 11 feet (inches in the clear. All the rooms are lathed and lastered and hard-finished. There are 30 openings in the building, which is thoroughly fire-proof. with iron doors and shutters. The windows on the ground floor are to be of plate glass. Altogether, t is a fine specimen of architecture, an bonor to Honolulu and a credit to the builder, Mr. Baker. -On Fort street also, Mr. McIntyre's new brick building, corner of King, has been completed and occupied. It is of one story, fire-proof, and in the form of an L, 62.8 feet on King street and 112 feet on Fort. The King street portion is occupied by H. E. McIntyre & Bro., the well known grocery firm, and on Fort street there are three commo ous, airy rooms. All the rooms are 14 feet in the clear, and 25 feet deep. Under each room there is a roomy cellar. That under the King streets store is 60 by 25 feet, and 10 feet in the clear. Fort street between King and Hotel street it may be

observed, bids fair to be erelong built up entirely with fireproof structures. -Besides the new bank building of Bisho & Co., now rapidly going up in the hands of Mr. Baker, at the corner of Kaahumanu and Merchant streets, we bear that Mr. Henry May will shortly erect a two story brick mansion on Beretanis street, and that it is in contemplation to place another large brick store on the Brewer lot on

cently added a third to his bandsome block of brick buildings. SUPREME COURT .- VACATION. Sereno E. Bishop and Mrs. C. C. Armstrong v. Chas. H. Judd, Assessor of Taxes for Honolulu, 1877.

-On Nunanu street, Mr. G. C. McLean bas re-

Before Judd and McCully, J. J. Opinion of the Court rendered by McCully, J. The above title embodies two separate submissions argued by the same counsel at the same time, respectively as follows:

"1. The plaintiff (Bishop) is the owner of real estate in the District of Honolulu, which estate is subject to mortgage for \$650 to Mrs. L. B. Coan. "2. The plaintiff is also the holder of three shares in the capital stock of the 'Haiku Plantation,' a corporation carrying on business at Haiku, in the Island of Maul, the value of uch shares, for the purposes of this case, being taken to

his taxable real or personal estate the amount of the said mort-gage, as a debt owing by him.

"4. The plaintiff also claims that he is not liable to be assessed and pay taxes upon the value of his shares in the 'Halku Plantation,' inasmuch that the capital stock of the Company is assessed and liable to taxation in the district where such Company carries on business.

"5. The defendant, on the contrary, insists that he is entitled to assess, and has assessed the plaintiff the full value of his said real estate, and refuses to allow the plaintiff to deduct from the value of the said real estate the amount of the said mort-gage debt; and also insists that he is entitled to assess, and has assessed the plaintiff for the full value of his said shares in the 'Haiku Plantation,' as personal property in the District Honolulu, where the plaintiff resides.

"6. The questions submitted to the said justices are: 1. Whether the plaintiff is entitled to deduct from the value of his

"3. The plaintiff has made a return to the defendant as such Tax Assessor, and claims to be entitled to deduct from

property, real or personal, the said mortgage dabi. 2. Whether the plaintiff is chargeable with taxes upon his said shares of "Judgment to be entered for the plaintfff or defendant ac-cording to the decision of the Court upon these issues."

"1. The plaintiff (Armstrong) has loaned the sum of \$850 to the estate of Kaliluli, and has taken a mortgage over certain real estate situated at Honolulu, together with a promissory note as security, which real estate is assessed, independent of note as security, which real estate is assessed, independent of the mortgage, in the district where situate.

"2. Pursuant to the requirements of the law, the plaintiff has made a return to the defendant, as such Tax Assessor as aforesaid, whereby, after stating the value of her personal property, she claims to deduct therefrom the amount due on the said note and mortgage.

"3. The defendant, on the contrary, insists that under the existing law, he is entitled to assess, and has assessed the plaintiff with the said debt as being a debt secured by a promissory note.

missory note.

"The question for the opinion of the justices is: Whether the plaintiff is properly assessed for the amount of the said mortgage dobt, the property being already assessed in the district where situate."

Before proceeding to consider the issues thus submitted we

Before proceeding to consider the issues thus submitted we think it proper to express our doubts whether such cases come within the purview of the statute of submissions. That statute provides for the submission to the Justices of the Supreme Court on agreed statement of a question of difference which might become the subject of a civil action in the Supreme Court. But it is not manifest what civil action could be brought against the Assessor of Taxes. A special remedy, which is exclusive (see Widemann v. Minister of Finance, 3d Haw. Rep., p. 789), by appeal to the Tax Appeal Board, has been provided for parties who have been wrongly assessed. These plaintiffs do not resort to that remedy, because they do not claim that the Assessor's valuation has been too high, nor that he has not followed the law in its apparent meaning. They come to the Supreme Court with the argument that the tax law is unconstitutional, a matter which could not be raised before the Tax Board, nor be brought from that Board to the Court, no appeal therefrom being provided.

If the Assessor is a judicial officer, and acted judicially and with jurisdiction over the persons and property of the plaintiffs, then as held in Swift v. City of Poughkeepsie, N. Y., 37 Court of Appeals, 511, he is entitled to the protection accorded to all tribunals and parties thus acting. We are aware that there are authorities supporting the contrary doctrine, the

Courts of many of the States of the United States permitting ctions possibly similar to this.

The Court here is only asked to find whether the plaintiffs The Court here is only asked to find whether the plaintiffs are chargeable according to the assessment, there being no claim of lojury sustained to which the defendant should respond in damages, and the result of a finding for the plaintiffs we are given to understand would be an amendment of the assessment. But taking this into consideration and the further view that the term "civil action" includes legal and equitable proceedings, so that the judgment of the Court might have the effect of mandamus or injunction, we are not prepared to hold that the questions here in difference could so be brought before the Court. It might become a precedent for using this method of litigation to obtain the findings of the Court on questions of difference from which it was anticipated that parties might hereafter suffer damage, and lead to making the Court an office of consultation.

Court an office of consultation.

But one of the parties in these cases is the Government, in the name of the Assessor, for whom the Attorney General appears officially. We have a provision of the Constitution that the Government may require the opinion of the Court upon important matters of law, and it has been intimated to us by the Attorney General, that if we felt unable to take jurisdiction of these submissions, the Cabinet would call for our opinion on the same issues. We therefore waive in this instance our

donbts as to jurisdiction.

We first consider the two questions, whether the holder of real estate may deduct from its assessed value the amount of a mortgage thereon, and whether the mortgage shall be assessed for the amount of his mortgage.

The language of the Statute that "real estate is to be assessed in the district where situated irrespective of any mortgage," is so explicit that no attempt was made to show any other possible construction of the law than the obvious one. The Statute as to personal property is that "All personal property of whatever kind not subject to specific taxes or specially exempted from taxation, shall be "taxed, and that the term "personal property should be construct to include all "money, notes of hand "and every species of property not included in real estate." The amendment of 1876 struck out the words "to hand and money loaned, all mortgages," and inserted in their place "notes of hand, unsecured debin, growing crops," and further amended the provision as to real estate that "it should be assessed its full cash value irrespective of any mortgage." From this some argument was offered that the intention of the Legislature was to exempt mortgages from taxation and transfer the tax to real estate. To concede this taxation and transfer the tax to real estate. To concede this view we must hold that a mortgage is real estate, for every view we must hold that a mortgage is real estate, for every species of property not included in real estate, and not specially exempt or subject to specific tax is to be taxed as "personal property," or we must hold that a mortgage is not property at all. The latter view is maintained by some speculative writers, but, without discussion of the theory, we say that we hold a secured solvent debt to be property; and if property it is included in the description of personal property, and to be assessed unless exempted. It requires a more distinct expression to exclude it than anything we find in the Statute. It would rather appear to us that in strking out the phrase "moneys in hand and moneys loaned, and mortgages," and retaining the items " all moneys and notes of hand," it was intended to include by general description money loaned on note and secured by mortgage, in like manner with money either in hand or joaned, with or without note, and whether secured by mortgage or not.

gage or not.
In respect to the third point, that the holder of stock in an incorporated plantation should not be taxed, it was assumed that the plantation property real and personal were fully as-sessed in the district where situated; and for the purpose of the argument we may take it to be so. "Stocks in corpora-tions" are to be taxed as being personal property by the terms of the law, and equally explicit is it that the plantation, its land, building, machinery, cattle, horses and implements are to be taxed in the district where situated. Thus each of the three items of property in question is made taxable by the terms of the statute, as was mainly conceded

by counsel for the plaintiffs. by counsel for the plaintiffs.

The constitutional provision which is claimed to be infringed by the law, is a part of the 14th Article: "Each member of society has a right to be protected by it (Government) in the enjoyment of life, liberty and property, and therefore shall be obliged to contribute his proportional share to the expense of this protaction." It is claimed that this prohibits dispropertional or double taxation, and that the operation of the law is to impose double taxes by taxing mortgages and the real es-tate, stock and the plantation. When it is claimed that the plaintiff, who holds the mortgage, has charged the borrower a rate of interest higher by the amount of the taxes she must pay for her mortgage, and that so the mortgage pays a tax once on that part of his property which is involved in the mortgage, and again in the shape of enhanced interest, we fail to see and again in the shape of enhanced interest, we fall to see that he has paid a double tax. The Constitution does not shield the person who is obliged to berrow from burdens which may fall upon him through the operation of the laws of the money market. And on the other hand the plaintiff paying the one general rate, on her money, cannot plead that she suffers an unconstitutional wrong from the fact that the other party also pays a tax. The allegation that the borrower does pay the lender's taxes in the higher rate of interest demanded is an inference only. It does not appear that if more against the state of the state of the same of th is an inference only. It does not appear that if mortgage loans be exempt from taxation they will be placed at a rate lower by the amount of the tax. This circumstance inter alia might be considered, but the controlling circumstances are, supply and demand, the market value of the security and the character and necessities of the borrower. The rate of inter-

It is to be remarked that the own is, not that all property shall be taxed equally, as is the provision in the constitutions of some of the States to whose authorities we are cited, but in substance this, that in consideration of the protection accorded to life, liberty and property, every person shall pay his proportional share of the expense of Government. Now if a mortgage is property, and if it is protected by law, we cannot see wherein it contravenes the

common rate of assessment.

It is well settled as sound doctrine that before Courts

It is well settled as sound doctrine that before Courts will exercise the high power of declaring a statute unconstitutional and so set aside the will of the supreme law-making power, it must appear that such act is clearly in contravention of the fundamental law. The New York Court of Appeals, in a case reported in the Albany Law Journal of Sept. 22d, 1877; "Gilbert Elevated R. B. Company," use this language with regard to Constitutional construction: Every presumption is in favor of the constitutionality of acts of the Legislature. An adverse doubtful construction is not sufficient to condemn an act, it is only in cases of a clear and substantial departure from the provisions of the fundamental law that departure from the provisions of the fundamental law that Courts will declare acts of the Legislature invalid. 55 N. Y. 55 N. Y. 53 ib. 553; 14 Mass. 340; 17 N. Y. 235; 28 Wend. 166. It will not be sufficient to show that the operation of the tax on mortgages is to raise the rate of interest to mortgages. Such mortgages is to raise the rate of interest to mortgages. Such mortgages is to raise the rate of interest to mortgages. Each may be the effect, but that hardship, if it exists, unless it is clearly prohibited under the Constitution, must be endured until the Legislature relieve it. It is said that the mortgagor is not the owner of the estate, having only the equity of redemption. This his legal status, is not what an assessment aw regards, and practically, it is a fiction of law. The owner lemains in possession and treats it as his own in every respect. He has availed himself of his property as a means of credit for a ioan and has legally assured to the londer that in the event of failure to pay, that certain piece of property shall be sold at public auction for his benefit, exclusive of the claims of other creditors. The mortgagee may purchase it, but only by being creditors. The mortgagee may purchase it, but only by being the highest bidder, and he cannot be said to take or hold it by the conveyance included in the mortgage. For the purpose then of the assessment and tax laws, a mortgage is treated as a note which is secured, equally liable to taxation with notes unsecured, and real estate is ireated without reference to the credit obtained upon it. The owner of the money and the owner of the land must each pay the proportional and uniform assessment on his property in this kingdom. assessment on his property in this kingdom.

As to taking stocks in corporations, we first meet with the difficulty that there is an inequality between the tax imposed on incorporated and non-incorporated property of the same description, the second being taxed only in rem, the first in that and also in the several shares which represent the same thing and the right to the revenué to be derived. It is to be observed here that the law in this respect stands now in the same words as it has since 1859, when a property tax was first imposed—the amendment of 1876 not affecting this item. We believe that every incorporation existing in the kingdom has been made since then and in view of this provision, so that it should not seem a matter of complaint if parties sion, so that it should not seem a matter of complaint if parties have voluntarily placed their property in this form. The fact

of the law having stood so many years without challenge gives a presumption in favor of its constitutionality, besides the gen-eral presumption that way in favor of statutes. eral presumption that way in favor of statutes.

We must regard the creation of stock as in a certian sense the creation of new taxable property. In the case of a plantation it may well be that the aggregated values of the acres of land, the buildings, machinery, cattle and implements, as rated by the Assessor of the district, will not represent the property value of the organization represented by the stock. The stock of established plantations has now a value as an investment greatly in excess of the value of the several items forming the visible plantation. It may be said further that the value of stock is estimated in view of the fact that the plantation tax is substracted before dividends are made.

Perhaps a perfectly equal assessment will require

Perhaps a perfectly equal assessment will require a new statute provision for deducting from the value of the shares the value of all property real or personal which is taxed directly to the corporation. We have been cited to the Massa chusetts Statute for an instance of such legislation. But as the case stands, can it be said that the holder of a share of stock which is valued at \$5,000 in the market, because after payment of taxes by the plantation among other expenses it yields a net profit on such valuation, should not pay the government his property he yields a not profit on such valuation, should not pay the government his proportional share, his tax on the property he owns? Nor do we see why it should be more unconstitutional to tax the stock, when the plantation is also taxed than to tax the plantation if the stock is taxed. The Court is required to direct the Assessor in his election whether he shall hold the one or the other; likewise in mortgages, whether he shall deduct the mortgage from the assessment of the real estate, or shall omit to assess the mortgage. This seems to us to be beyond the province of the Court.

The subjects involved in the three questions submitted have given rise to profound legal discussions and judicial opinions. given rise to profound legal discussions and judicial opinions, without a final and uniform settlement of the difficulties inwithout a final and uniform settlement of the difficulties involved, and that too where the statutes of assessment and constitutional provisions have been much more full and explicit
than our own. There are two systems of taxation, either one
of which may be adopted as the theory of a consistent series of
staintes. One by of taxation is rem, where every
species of visible property is taxed in full, and no other. Under this, debts of every kind, whether presented by notes,
mortgages or accounts, and all integrible provents. mortgages or accounts, and all intangible property, such as stock, are not assessed. The other is the system of taxation in personam, wherein every person is taxed for all the property he owns, his visible and real personal estate, less his debts thereon, his poles, mortgages and stock.

ebts thereon, his notes, morigages and stock.

We do not understand that our statute is consistent with

The Court cannot undertake in this proceeding to remedy or relieve the apparent injustice which tax payers may suffer by the statutes on taxation. The Legislature is the tribunal to which such grievances must be addressed. We do not find the statutes to be unconstitutional. statutes to be unconstitutions Judgment for the defendan Attorney General Hariwell for the defendant.

Mezers, Davidson, Casile and Preston for plaintiffs.

Honolulu, October 28d, 1877.

A TELEGRAM states that the Gesboffs, the Manchester merchants at Philippopolis who were sentenced by the Turks to be hanged for treason, have been sent on to Constantinople.

Thomas and Amherstburg on the Canada Southern Railroad—111 miles—in one hundred and nine minutes! one mile was done in 55 seconds. NA TAURAU KURUPA, an educated Maori, writing at Whangarei, on the Bay of Islands, August 7th,

RECENTLY, says the Detroit Free Press, an excur-

sion train moved over the distance between St.

1877, to the Northern Advocate, a New Zealand journal says :-"E mea ana pea koe, he tamaril; i matou e po-nonga ranel, e pai ana kia nobe ki runga i to ma-tou kauretanga, kahore, e mea ana tetahi o kou-tou no kuru Te Maori; ke taku whakaaro kapai

te Maori, engari me whakatu tetabi kura kikonei kia whakakona ai o mstou tamariki, kia mohio ai o koutou reo, me o koutou tikanga." Translation:—"Perhaps you are saying that we are children and good for nothing, who wish to live in ignorance? Not so? And some of you say, 'No good the Maori—but in my opinion, deal fairly with the Maori, and it will be well to establish a school

here for children, that they may be taught your language and customs." From this it appears that the Gazette's conceited correspondent knows nothing whatever about the Maoris of the Bay of Islands. He is evidently one of that class of ignorant whites who in New Zealand cry—" No kuru te Maori," as the Maori writer earcastically remarks. I believe that nine tenths of the educated Maoris are worth more morally than

this bumptious white man of the Gazette. . .